IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 27093 of 1995

Between:

1 D. Madhusudhana Reddy, S/o Krishna Reddy,
D.No.59-A8/10-7, Maruthi Colony,
Vijayawada-8.
2 N. Krishna, S/o Venkata Swamy,
R/o Pondugula, Krishna Dist.
3 K. Narasimha Reddy, S/o Rama Krishna Reddy,
R/o Nunna, Vijayawada Rural (M), Krishna Dist.

..... PETITIONERS

AND

1 The Govt. of A.P. rep. by Prl. Secretary
Revenue Dept., (CT), Secretariat Buildings,
Hyderabad
2 The Engineer-in-Chief, Irrigation & CAD Dept.,
Erram-manzil, Hyderabad.
3 The Executive Engineer, N.S.C. Division, Vijayawada.
4 The Asst. Pay & Accounts Officer, Vijayawada.
5 The Commissioner of Commercial Taxes Dept., Vijayawada.
6 The Commercial Tax Officer, Vijayawada.
7 The Executive Engineer, TGP Division, Somasila at Kotturu,

Nellore.
8 The Asst. Pay & Accounts Officer, TGP Division, Nellore.
9 The Commercial Tax Officer, Nellore.

10 The Executive Engineer, N.S.C Division No. 25, Nuzividu.

(R-10 is impleaded as per Court order dated 26-04-2005 in

W.P.M.P NO. 925 of 1996).

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus: (i) Declaring the Section 5F, 5G, and 5H of the APGST Amendment Act 22 of 1995 and Rule 6(3)(ii) of APGST Rules as ultra vires Articles 14, 19(i) (f) and 21 of the Constitution of India (ii) Direct the State of A.P. to levy and collect sales tax in respect of material used in works contract only at the rates applicable under various schedules in terms of Sec.5(1) of the APGST Act and not under Sec.5F of APGST Act (iii) Interdict the Respondents from deducting tax at source in pursuance of Sec. 5H or in alternative direct the said Respondents to deduct tax at source at specified rates applicable under various schedules only in respect of acted materials or goods used in execution of works contract.

For the Petitioner: Mr.B.Venkat Reddy, Advocate.

For the Respondents: SPL GP FOR TAXES.

The Court made the following:

ORDER: (per Sri B. Sudershan Reddy, J)

This Court in ***Gannon Dunkerly & Co. Ltd. and Ors. Vs. State of A.P*** upheld the constitutional validity of Sections 5F and 5H of the Andhra Pradesh General Sales Tax Act and Rules 6 (2) and 6 (3) (i) and (ii) of the Andhra Pradesh General Sales Tax Rules and the said judgment had become final.

Following the said judgment, this writ petition shall stand dismissed without any order as to costs.

(B. Sudeshan Reddy, J)

26-04-2005

(C.V. Ramulu, J)

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To

1 The Prl. Secretary Revenue Dept., (CT), the Govt. of A.P.

Secretariat Buildings, Hyderabad
2 The Engineer-in-Chief, Irrigation & CAD Dept.,
Erram-manzil, Hyderabad.
3 The Executive Engineer, N.S.C. Division, Vijayawada.
4 The Asst. Pay & Accounts Officer, Vijayawada.
5 The Commissioner of Commercial Taxes Dept., Vijayawada.
6 The Commercial Tax Officer, Vijayawada.
7 The Executive Engineer, TGP Division, Somasila at Kotturu,

Nellore.
8 The Asst. Pay & Accounts Officer, TGP Division, Nellore.
9 The Commercial Tax Officer, Nellore.

10. Two CCs to the Special Government Pleader for Taxes, High Court of Andhra Pradesh, Hyderabad (OUT).

11. Two CD copies.